

EXHIBIT 2

Prepared at the direction of counsel

1. Mark to market calc for ALPA

METHODOLOGY TO APPORTION REQUIRED SAVINGS BETWEEN WORK GROUPS

Step 1. Pinnacle contract provision mark-to-market

	Pilots	FA's	Dispatchers	Salaried	Hourly
<u>Wages</u>					
Pinnacle base wage-related costs per year	\$153,208,398	\$29,587,653	\$2,416,811	\$34,739,163	\$32,839,991
% wage-related costs are above (below) DCI average (in 2013)	6.0%	(0.5%)	(2.2%) -		(1.2%)
Value of cost disadvantage (advantage) vs. DCI average	\$9,192,504	(\$147,938)	(\$54,098) -		(\$394,080)
<u>Work rules</u>					
Value of work rule disadvantage (advantage) vs. DCI carriers	\$6,640,657	\$233,241			
<u>Component of total 'ask' from mark-to-market</u>	<u>\$15,833,161</u>	<u>\$85,303</u>	<u>(\$54,098)</u>	<u>\$0</u>	<u>(\$394,080)</u>

Step 2. Equitable distribution of additional savings according to relative size of cost base

Total additional ask required after mark-to-market*	\$17,356,721	\$3,497,502	\$285,437	\$4,369,376	\$4,898,098
Pinnacle cost base (all-in) per year	\$181,385,538	\$38,328,539	\$3,182,979	\$42,075,696	\$39,552,303
<u>Additional ask as % of cost base</u>	<u>9.6%</u>	<u>9.1%</u>	<u>9.0%</u>	<u>10.4%</u>	<u>12.4%</u>
Total ask excluding recent concessions	\$33,189,883	\$3,582,805	\$231,339	\$2,769,376	\$2,804,018
<u>% of total ask</u>	<u>78.0%</u>	<u>8.4%</u>	<u>0.5%</u>	<u>6.5%</u>	<u>6.6%</u>

* Includes recent concessions for Salaried and Hourly